

CERTIFICATE

2015

To the Clerk of Wabaunsee, State of Kansas
We, the undersigned, officers of

Garfield

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was approved and adopted as the
maximum expenditures for the various funds for the year 2015; and (3) the
Amount(s) of 2014 Ad Valorem Tax are within statutory limitations for the 2015 Budget.

| | | 2015 Adopted Budget | | |
|--|---------------|--------------------------------------|----------------------------------|-------------------------------|
| Table of Contents: | | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | County Clerk's Use Only |
| Computation to Determine Limit for 2015 | Page No. 2 | | | |
| Alloc of MVT, RVT, and 16/20M Vehicles Tax | 3 | | | |
| Schedule of Transfers | 4 | | | |
| Statement of Indebt. & Lease/Purchase | 5 | | | |
| | | | | |
| Fund | K.S.A. | | | |
| General | 79-1962 | 6,530 | 2,073 | 462 |
| Debt Service | 10-113 | | | |
| Library | 12-1220 | | | |
| Road | 68-518c | 63,000 | 31,861 | 11,513 |
| Special Road | 80-1413 | | | |
| Noxious Weed | 2-1318 | | | |
| Fire Protection | 80-1503 | | | |
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| | | | | |
| Special Machinery | | | | |
| Totals | xxxxxx | 69,530 | 33,934 | 11,975 |
| Budget Summary | 0 | | | |
| Neighborhood Revitalization | | Vote publication required? | No | |

| | |
|---------------------------|-------------------------|
| Final Assessed Valuation: | County Clerk's Use Only |
| Garfield | 2,767,289 |
| Alta Vista | 1,419,479 |
| | |
| Total Assessed Valuation | 4,486,768 |
| | Nov. 1, 2014 Valuation |

Assisted by:

Address:

Email:

Attest: October 7, 2014

Jennifer Savage
County Clerk

Dwight Anderson treasurer
Charles D. Steen trustee

Governing Body

Special Road Election held for Mills for years.
First levy in

Garfield

2015

Computation to Determine Limit for 2015

| | Amount of Levy |
|------------------------------------|----------------|
| 1. Total tax levy amount in 2014 | + \$ 34,657 |
| 2. Debt service levy in 2014 | - \$ 0 |
| 3. Tax levy excluding debt service | \$ 34,657 |

2014 Valuation Information for Valuation Adjustments

| | | |
|--|-------------------|--|
| 4. New improvements for 2014: | + 27,953 | |
| 5. Increase in personal property for 2014: | | |
| 5a. Personal property 2014 | + 57,911 | |
| 5b. Personal property 2013 | - 77,303 | |
| 5c. Increase in personal property (5a minus 5b) | + 0 | |
| | (Use Only if > 0) | |
| 6. Valuation of property that has changed in use during 2014: | + 5,402 | |
| 7. Total valuation adjustment (sum of 4, 5c, 6) | 33,355 | |
| 8. Total estimated valuation July 1, 2014 | 4,486,722 | |
| 9. Total valuation less valuation adjustment (8 minus 7) | 4,453,367 | |
| 10. Factor for increase (7 divided by 9) | 0.00749 | |
| Amount of increase (10 times 3) | + \$ 260 | |
| 12. 2015 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11) | \$ 34,917 | |
| 13. Debt service levy in this 2015 budget | 0 | |
| 14. 2015 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13) | 34,917 | |
| 15. Consumer Price Index for all urban consumers for calendar year 2013 | 1.50% | |
| 16. Consumer Price Index adjustment (3 times 15) | \$ 520 | |
| 17. Maximum levy for budget year 2015, including debt service, not requiring 'notice of vote publication.' (14 plus 16) | \$ 35,437 | |

If the 2015 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Garfield

2015

Allocation of Motor, Recreational, and 16/20M Vehicle Tax

| Budgeted Funds for 2014 | Budget Tax Levy Amount for 2015 | Allocation for Year 2015 | | |
|----------------------------|------------------------------------|--------------------------|-----|------------|
| | | MVT | RVT | 16/20M Veh |
| General | 5,882 | 543 | 10 | 71 |
| Debt Service | | 0 | 0 | 0 |
| Library | | 0 | 0 | 0 |
| Road | 28,775 | 2,657 | 50 | 346 |
| Special Road | | 0 | 0 | 0 |
| Noxious Weed | | 0 | 0 | 0 |
| Fire Protection | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| | | 0 | 0 | 0 |
| Total | 34,657 | 3,200 | 60 | 417 |

| | | |
|--|---------|---------|
| County Treasurer's Motor Vehicle Estimate | 3,200 | |
| County Treasurer's Recreational Vehicle Estimate | 60 | |
| County Treasurer's 16/20M Vehicle Estimate | | 417 |
| Motor Vehicle Factor | 0.09233 | |
| Recreational Vehicle Factor | 0.00173 | |
| 16/20M Vehicle Factor | | 0.01203 |

Garfield

2015

Schedule of Transfers

| Expenditure Fund Transferred From: | Receipt Fund Transferred To: | Actual Amount for 2013 | Current Amount for 2014 | Proposed Amount for 2015 | Transfers Authorized by Statute |
|--|------------------------------------|------------------------------|-------------------------------|--------------------------------|---------------------------------------|
| General | Special Machinery | - | - | - | |
| General | Special Machinery | - | - | - | |
| Road | Special Machinery | - | 5,000 | 10,000 | 68-141g |
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| | | | | | |
| | Total | 0 | 5,000 | 10,000 | |
| | Adjustments* | | | | |
| | Adjusted Totals | 0 | 5,000 | 10,000 | |

*Note: Adjustments are required only if the transfer is being made in 2014 and/or 2015 from a non-budgeted fund.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2015

Library found in: Garfield
Wabaunsee

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

| | Current Year <u>2014</u> | Proposed Year <u>2015</u> |
|----------------------------|-----------------------------|------------------------------|
| Ad Valorem Tax | \$0 | \$0 |
| Delinquent Tax | \$0 | \$0 |
| Motor Vehicle Tax | \$0 | \$0 |
| Recreational Vehicle Tax | \$0 | \$0 |
| 16/20M Vehicle Tax | \$0 | \$0 |
| LAVTR | \$0 | \$0 |
| | <u>\$0</u> | <u>\$0</u> |
| TOTAL TAXES | \$0 | \$0 |
| Difference in Total Taxes: | \$0 | |
| Qualify for grant: | Not Qualify | |

Second test:

| | | |
|----------------------------------|-------------|-------------|
| Assessed Valuation | \$4,219,849 | \$4,486,722 |
| Did Assessed Valuation Decrease? | No | |
| Levy Rate | | 11.997 |
| Difference in Levy Rate: | #VALUE! | |
| Qualify for grant: | #VALUE! | |

Overall does the municipality qualify for a grant? **#VALUE!**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Garfield

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget General | Prior Year Actual for 2013 | Current Year Estimate for 2014 | Proposed Budget Year for 2015 |
|---|-------------------------------|-----------------------------------|----------------------------------|
| Unencumbered Cash Balance January 1 | 2,351 | 3,412 | 3,833 |
| Receipts: | | | |
| Ad Valorem Tax | 3,708 | 5,882 | XXXXXXXXXXXXXXXXXX |
| Delinquent Tax | 34 | 88 | |
| Motor Vehicle Tax | 820 | 803 | 543 |
| Recreational Vehicle Tax | 11 | 13 | 10 |
| 16/20 M Vehicle Tax | 60 | 65 | 71 |
| LAVTR | | | 0 |
| Gross Earnings (Intangibles) Tax | 0 | | 0 |
| | | | |
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| | | | |
| Interest on Idle Funds | 188 | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 4,821 | 6,851 | 624 |
| Resources Available: | 7,172 | 10,263 | 4,457 |
| Expenditures: | | | |
| | | | |
| Officers Pay | 1,886 | 2,230 | 2,230 |
| Employee Benefits/Payroll Taxes | 834 | 950 | 950 |
| Supplies | 257 | 50 | 50 |
| Equipment | | | |
| Bldg Maintenance | 100 | 500 | 600 |
| Insurance | 100 | 2,600 | 2,600 |
| Publications | | 100 | 100 |
| Utilities | 583 | | |
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| | | | |
| Transfer to Spec. Mach.(No Levy) | | | |
| Does the General Fund have a tax levy | | | |
| Transfer to Spec. Mach.(Gen has Levy) | | | |
| Transfer can not exceed 25% Resources Avail | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| Total Expenditures | 3,760 | 6,430 | 6,530 |
| Unencumbered Cash Balance Dec 31 | 3,412 | 3,833 | XXXXXXXXXXXXXXXXXX |
| 2013/2014/2015 Budget Authority Amount: | 6,430 | 6,430 | 6,530 |
| Non-Appropriated Balance | | | |
| Total Expenditure/Non-Appr Balance | | | 6,530 |
| Tax Required | | | 2,073 |
| Delinquent Comp Rate: 0.0% | | | 0 |
| Amount of 2014 Ad Valorem Tax | | | 2,073 |

Garfield

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|-----------------|------------------------------------|------------------|
| Debt Service | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 0 |
| Recreational Vehicle Tax | | | 0 |
| 16/20M Vehicle Tax | | | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
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| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expendit | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amour | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| Delinquent Comp Rate: | | 0.0% | 0 |
| Amount of 2014 Ad Valorem Tax | | | 0 |

| Adopted Budget | Prior Year | Current Year | Proposed Budget |
|---|-----------------|------------------------------------|------------------|
| Library | Actual for 2013 | Estimate for 2014 | Year for 2015 |
| Unencumbered Cash Balance Jan 1 | 0 | 0 | 0 |
| Receipts: | | | |
| Ad Valorem Tax | | 0 | xxxxxxxxxxxxxxxx |
| Delinquent Tax | | | |
| Motor Vehicle Tax | | | 0 |
| Recreational Vehicle Tax | | | 0 |
| 16/20M Vehicle Tax | | | 0 |
| | | | |
| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Receipts | | | |
| Total Receipts | 0 | 0 | 0 |
| Resources Available: | 0 | 0 | 0 |
| Expenditures: | | | |
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| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expendit | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance Dec 31 | 0 | 0 | xxxxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amour | 0 | 0 | 0 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 0 |
| | | Tax Required | 0 |
| Delinquent Comp Rate: | | 0.0% | 0 |
| Amount of 2014 Ad Valorem Tax | | | 0 |

Garfield

2015

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget

| Road | Prior Year Actual for 2013 | Current Year Estimate for 2014 | Proposed Budget Year for 2015 |
|---|-------------------------------|------------------------------------|----------------------------------|
| Unencumbered Cash Balance January 1 | 28,251 | 41,721 | 28,086 |
| Receipts: | | | |
| Ad Valorem Tax | 29,344 | 28,775 | xxxxxxxxxxxxxx |
| Delinquent Tax | 373 | 454 | |
| Motor Vehicle Tax | 2,588 | 80 | 2,657 |
| Recreational Vehicle Tax | 45 | 56 | 50 |
| 16/20M Vehicle Tax | | | 346 |
| Special Highway/Gasoline Tax | 1,960 | | 0 |
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| | | | |
| Interest on Idle Funds | | | |
| Miscellaneous | | | |
| Does miscellaneous exceed 10% of Total Rec | | | |
| Total Receipts | 34,310 | 29,365 | 3,053 |
| Resources Available: | 62,561 | 71,086 | 31,139 |
| Expenditures: | | | |
| | | | |
| Officers Pay | 415 | | |
| Salaries & Wages | 4,102 | 6,000 | 6,000 |
| Insurance | 2,213 | | |
| Fuel & Chemicals | 5,948 | 5,000 | 10,000 |
| Road Materials | 125 | 7,000 | 7,000 |
| Repairs | 8,037 | 10,000 | 10,000 |
| Road Maintenance | | 10,000 | 20,000 |
| | | | |
| | | | |
| | | | |
| Transfer to Special Machinery | | 5,000 | 10,000 |
| Does transfer exceed 25% of Resources Avail | | | |
| Neighborhood Revitalization Rebate | | | |
| Miscellaneous | | | |
| Does misc. exceed 10% of Total Expenditures | | | |
| Total Expenditures | 20,840 | 43,000 | 63,000 |
| Unencumbered Cash Balance Dec 31 | 41,721 | 28,086 | xxxxxxxxxxxxxx |
| 2013/2014/2015 Budget Authority Amount: | 46,000 | 43,000 | 63,000 |
| | | Non-Appropriated Balance | |
| | | Total Expenditure/Non-Appr Balance | 63,000 |
| | | Tax Required | 31,861 |
| | | Delinquent Comp Rate: 0.0% | 0 |
| | | Amount of 2014 Ad Valorem Tax | 31,861 |

| | |
|--|----------|
| Special Machinery | 2013 |
| K.S.A. 68-141g | Actual |
| Unencumbered Cash Balance, Jan 1 | |
| Transfers from: | |
| Road Fund | 0 |
| General Fund (No Levy) | 0 |
| General Fund (Gen has Levy) | 0 |
| | |
| Interest on Idle Funds | |
| Other | |
| Resources Available: | 0 |
| Total Expenditures | |
| Unencumbered Cash Balance, Dec 31 | 0 |

Garfield

NON-BUDGETED FUNDS
(Only the actual budget year for 2013 is to be shown)

2015

Non-Budgeted Funds

| (1) Fund Name: | | (2) Fund Name: | | (3) Fund Name: | | (4) Fund Name: | | (5) Fund Name: | | |
|----------------------|---|----------------------|---|----------------------|---|----------------------|---|----------------------|---|-------|
| Unencumbered | 0 | Unencumbered | 0 | Unencumbered | 0 | Unencumbered | 0 | Unencumbered | 0 | |
| Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Cash Balance Jan 1 | | Total |
| | | | | | | | | | | 0 |
| Receipts: | | Receipts: | | Receipts: | | Receipts: | | Receipts: | | |
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| Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | Total Receipts | 0 | 0 |
| Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | Resources Available: | 0 | 0 |
| Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | Expenditures: | | |
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| Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | Total Expenditures | 0 | 0 |
| Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | Cash Balance Dec 31 | 0 | 0 |
| | | | | | | | | | | ** |
| | | | | | | | | | | ** |

** Note: These two block figures should agree.

Page No.

NOTICE OF BUDGET HEARING

The governing body of

Garfield

Wabaunsee

will meet on at at Alta Vista City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.
Detailed budget information is available at Wabaunsee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits
of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund | Prior Year Actual 2013 | | Current Year Estimate 2014 | | Proposed Budget 2015 | | |
|----------------------------------|------------------------|------------------------|----------------------------|------------------------|--------------------------------------|-------------------------------------|----------------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | Est. Tax Rate* |
| General | 3,760 | 0.899 | 6,430 | 1.394 | 6,530 | 2,073 | 0.462 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 20,840 | 11.591 | 43,000 | 11.185 | 63,000 | 31,861 | 11.535 |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
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| Special Machinery | | | | | | | |
| Totals | 24,600 | 12.490 | 49,430 | 12.579 | 69,530 | 33,934 | 11.997 |
| Less: Transfers | 0 | | 5,000 | | 10,000 | | |
| Net Expenditure | 24,600 | | 44,430 | | 59,530 | | |
| Total Tax Levied | 33,230 | | 34,657 | | xxxxxx | | |
| Total Assessed Valuation | 4,169,725 | | 4,219,849 | | | 4,486,722 | |
| Township Assessed Valuation Only | | | | | | 2,762,124 | |

Outstanding Indebtedness,

Jan 1

G.O. Bonds

Other

Lease Purchase Principal

Total

2012

2013

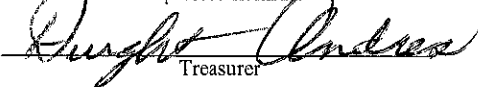
2014

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| 0 |

*Tax rates are expressed in mills.


Treasurer

Garfield

2015

2015 Neighborhood Revitalization Rebate

| Budgeted Funds for 2015 | 2014 Ad Valorem before Rebate** | 2014 Mil Rate before Rebate | Estimate 2015 NR Rebate |
|----------------------------|------------------------------------|--------------------------------|----------------------------|
| General | | | |
| Debt Service | | | |
| Library | | | |
| Road | | | |
| Special Road | | | |
| Noxious Weed | | | |
| Fire Protection | | | |
| | | | |
| | | | |
| | | | |
| | | | |
| TOTAL | 0 | 0.000 | 0 |

2014 July 1 Valuation: 4,486,722

Valuation Factor: 4,486,722

Neighborhood Revitalization Subj to Rebate: 0

Neighborhood Revitalization factor:

**This information comes from the 2015 Budget Summary page. See instructions tab #12 for completing the Neighborhood Revitalization Rebate table.

NOTICE OF BUDGET HEARING

The governing body of
Garfield
Wabaunsee

will meet on July 26, 2014 at 8:00 a.m. at Alta Vista City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Wabaunsee County Clerk's Office and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2015 Expenditures and Amount of 2014 Ad Valorem Tax establish the maximum limits of the 2015 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

| Fund | Prior Year Actual 2013 | | Current Year Estimate 2014 | | Proposed Budget 2015 | | |
|----------------------------------|------------------------|------------------|----------------------------|------------------|-----------------------------------|-------------------------------|----------------|
| | Expenditures | Actual Tax Rate* | Expenditures | Actual Tax Rate* | Budget Authority for Expenditures | Amount of 2014 Ad Valorem Tax | Est. Tax Rate* |
| General | 3,760 | 0.899 | 6,430 | 1.394 | 6,530 | 2,073 | 0.462 |
| Debt Service | | | | | | | |
| Library | | | | | | | |
| Road | 20,840 | 11.591 | 43,000 | 11.185 | 63,000 | 31,861 | 11.535 |
| Special Road | | | | | | | |
| Noxious Weed | | | | | | | |
| Fire Protection | | | | | | | |
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| Special Machinery | | | | | | | |
| Totals | 24,600 | 12.490 | 49,430 | 12.579 | 69,530 | 33,934 | 11.997 |
| Less: Transfers | 0 | | 5,000 | | 10,000 | | |
| Net Expenditure | 24,600 | | 44,430 | | 59,530 | | |
| Total Tax Levied | 33,230 | | 34,657 | | xxxxxxxxxxxxxxx | | |
| Total Assessed Valuation | 4,169,725 | | 4,219,849 | | 4,486,722 | | |
| Township Assessed Valuation Only | | | | | 2,762,124 | | |

Outstanding Indebtedness,

| | 2012 | 2013 | 2014 |
|--------------------------|------|------|------|
| Jan 1 | 0 | 0 | 0 |
| G.O. Bonds | 0 | 0 | 0 |
| Other | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Total | 0 | 0 | 0 |

*Tax rates are expressed in mills.


Treasurer

Page No.

**Please publish on
July 17th
as a legal publication**

**Please send bill to
Dwight Andres
35932 K4 Hwy
Alta Vista, KS 66834**

Pravice Post